

Series 600 - Overview
Budget and Finance
ADS CD 24
07/30/2001

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Functional Series 600: Budget and Finance is a new ADS Series. The Bureau for Management, Offices of Budget (M/B) and Financial Management (M/FM) will contribute chapters to this series.

This file is divided into three sections:

- 1) The first section provides you, the reader, with a list of responsible offices for each ADS chapter within Series 600 and in the remaining active Handbook chapters that will eventually fall into ADS 600.
- 2) The second section highlights new and updated material in the ADS chapters and/or references for ADS CD 24.
- 3) The third section repeats the information provided in the previous Series 600 Overview chapters from ADS CD 15 to ADS CD 23.

Section I – List of Responsible Offices for Series 600

SERIES 600 – BUDGET AND FINANCE			
No.	Chapter Title	Responsible Office	Point of Contact
601	Funding Source Policy	M/B/SB 6.09-047 RRB Washington, DC 20523-6900	Marcus Rarick 202-712-4523
602	Forward Funding Policy for Program Funds	M/B/PA 6.09-061 RRB Washington, DC 20523-6900	Bradford Greene 202-712-4493

SERIES 600 – BUDGET AND FINANCE			
No.	Chapter Title	Responsible Office	Point of Contact
603	Forward Funding, Non-Program Funds	M/B/SB 6.09-047 RRB Washington, DC 20523-6900	Marcus Rarick 202-712-4523
603-619 – RESERVED			
620	Financial Management Principles and Standards	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
621	Obligations	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
622 – RESERVED			
623	Financial Management of Credit Programs	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
624-626 – RESERVED			
627	Local Currency Trust Fund Management	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
628	Gifts and Donations and Dollar Trust Fund Management	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
629	Accounting for USAID Owned Property	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
630	Payables Management	M/FM/PPC 2.10-022 RRB Washington, DC 20523	Joe Keady 202-712-5744
631	Accrued Expenditures	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
632 – RESERVED			

SERIES 600 – BUDGET AND FINANCE

No.	Chapter Title	Responsible Office	Point of Contact
633	Financial Management Aspects of Temporary Duty Travel (TDY)	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
634	Administrative Control of Funds	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
635 – RESERVED			
636	Program Funded Advances	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
637-699 – RESERVED			

ACTIVE HANDBOOKS

No.	Handbook Title	Responsible Office	Point of Contact
HB 19 (remaining chapters)	Financial Management	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
HB 26, Ch. 6	Schedule of Pay Periods	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
HB 26, Ch. 7	Salary Allotments and Deductions	M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744
HB 27, Ch. 8		M/FM/PPC 2.10-022 RRB Washington, DC 20523-2052	Joe Keady 202-712-5744

Section II – New and Revised Series 600 Chapters and References for ADS CD 24

Chapter 631, Accrued Expenditures

The definition of “Cognizant Technical Officer (CTO)” was revised editorially. No other changes were made.

Chapter 634 - Administrative Control of Funds

The Primary Responsibilities section was revised to include CFO and Deputy CFO responsibilities. The following two sections were also revised:

- 634.3.4.3 Investigation of Funds Control Violations
- 634.3.4.4 Reporting on Funds Control Violations

Section III – Series 600 Overview Statements From Previous ADS CDs

ADS CD 23

Chapter 628, Gifts and Donations and Dollar Trust Fund Management

Citation was changed in 628.5.1.

Chapter 630, Payables Management

This chapter was revised editorially to update some of the mandatory references.

Chapter 634, Administrative Control of Funds

The Additional Help document OMB A-34, Instructions in Budget Violations, Section 22, Exhibit 22 has been changed to Exhibit 40.

Chapter 636, Program Funded Advances

Citations added in 636.5.6b(2) and E636.5.6b(2)

ADS CD 22

Chapter 620, Financial Management Principles and Standards

Editorial revisions were made remove the URL link from 620.3.1, Federal Accounting Standards, Policies, and Procedures, and to remove the URL link from 620.3.2c, Financial Management Systems.

A new version of FASAB was added to the External Mandatory Reference section to replace the SFFAC and SFFAS references. This new FASAB document combines SFFAC 1-3 and SFFAS 1-18. Additionally, an editorial correction was made to the Internal Mandatory Reference 620.4.2c.

Chapter 623, Financial Management of Credit Programs

A typo in the Table of Contents was corrected from 624.3.4 to 623.3.4.

Chapter 633, Financial Management Aspects of Temporary Duty Travel (TDY)

This chapter was revised substantively. An outdated reference (USAID Notice Dated 10/7/92, Long Distance Calling Policy and Telephone System Information) was removed, and the bottled water reimbursement was clarified in 633.5.4d, Other Miscellaneous Expenses.

ADS CD 21

ADS 601, Funding Source Policy

This is a revised chapter. Editorial corrections concerning appropriate funding for interagency agreements were made. The following sections were revised: 601.5.5, 601.5.6.

ADS 621, Obligations

Editorial changes made to hyperlinks – 621.3.15

ADS 623, Financial Management of Credit Programs

Editorial change made to hyperlink – 623.1.6 paragraph b.

ADS 628, Gifts and Donations and Dollar Trust Fund Management

Editorial change made to a hyperlink – 628.5.1

This chapter supersedes:

- 1) FM Bulletin Part II, 14c, FSN Separation Pay Trust Fund
- 2) HB 19, Chapter 4, Appendix 4A on gifts.

ADS 629, Accounting for USAID Owned Property

Editorial change made to hyperlinks – 626.5.2

ADS 630, Payables Management

This is a new ADS chapter that supersedes HB 19 Chapter 3.

ADS 636, Program Funded Advances

Editorial changes made to two hyperlinks – 636.5.4 and 636.5.6b(1)/

Supersedes FM Bulletin, Part II, Number 7, Cash Management, Section VIII, Cash Advances

ADS CD 20

Chapter 620, Financial Management Principles and Standards

Chapter 620 is new for ADS CD 20. This chapter provides the accounting and financial reporting principles and standards for the Agency. The standards are based on Federal laws and regulations promulgated by Federal oversight agencies, including the Office of Management and Budget, the Department of Treasury and the General Accounting Office. The policies and essential procedures for specific financial management topics can be found in ADS Series 600, Budget and Finance. A list of these chapters is included in the internal mandatory reference section of this chapter. This material supersedes Chapter 1 of Handbook 19.

Chapter 621, Obligations

Chapter 621 was revised for ADS CD 20 to clarify how long obligating documents must be retained (621.3.15) and to provide the correct appendix of ADS Chapter 502 for the Agency's Records Disposition Schedule and General Records Schedule (621.4.2). The revision does not change prior policy.

Chapter 623, Financial Management of Credit Programs

Chapter 623 is new for ADS CD 20. The chapter, Financial Management of Credit Programs, provides Agency policy and procedures on credit management, claims collection and debt management. It establishes basic standards, requires accountability for meeting those standards and provides for periodic management level reports of performance. The chapter supersedes Chapter 6 of Handbook 19.

Chapter 628, Gifts and Donations and Dollar Trust Fund Management

ADS 628 was revised to clarify that the procedures for the resolution of disagreements between USAID records on dollar advances and those of the trustors will be stipulated in the trust fund agreements (See E628.5.4).

Chapter 629, Accounting for USAID Owned Property

Chapter 629, Accounting for USAID-Owned Property, is new for ADS CD 20. It provides accounting policies and procedures for USAID-owned property, plant and equipment (PP&E) and USAID-owned operating materials and supplies. The chapter supersedes Chapter 15 of Handbook 19.

Chapter 628, Gifts And Donations And Dollar Trust Fund Management

Appendix 4A Superseded by ADS Chapter 628 (Appendix 4A - Trust Fund Expenditure Account 72X8824 Gifts and Donations) This chapter also supersedes FM Bulletin Part II, 14 C FSN Separation Pay Trust Fund

Chapter 634, Administrative Control of Funds

Chapter 634, Administrative Control of Funds is new for ADS CD 20. This chapter establishes policies and procedures for the administrative control of funds at USAID. It

also specifies the potential penalties and reporting requirements for violations of these policies. This material supersedes a section of Chapter 1 of Handbook 19.

Chapter 636, Program Funded Advances

Chapter 636, Program Funded Advances, was revised to clarify the policy and procedures for local currency advances to for-profit organizations when the source of the local currency is a dollar appropriation. The changes do not provide new policy. The Department of Treasury's Cash Management Policy is applicable to advances from appropriated funds regardless of the denomination used when the funds are obligated. When local currency is converted from appropriated dollars the levels of control, approval or waiver is the same.

ADS CD 19

Chapter 621, Obligations (Formerly ADS 571)

This chapter was revised both editorially and substantively throughout.

Chapter 628, Gifts and Donations and Dollar Trust Fund Management

Chapter 628 is a new chapter. ADS 628 has several new Supplementary References:

- Suggested Formats for Accepting Conditional and Unconditional Gifts.
- Suggested Format for Receipt of In Kind Gifts.

- Suggested Format for Section 607(a) Determinations.
- Sample Gift Acceptance Letter.
- Additional Guidance on FSN Separation Pay Trust Fund, Formerly Controller Bulletin 14C (Revised 11/1999).

Chapter 631, Accrued Expenditures

This is a new ADS Chapter with references.

Chapter 633, Financial Management Aspects of Temporary Duty Travel (TDY)

Chapter 633, Financial Management Aspects of Temporary Duty Travel (TDY), was revised substantively and editorially.

Chapter 636, Program Funded Advances (Formerly ADS 583)

Chapter 636 had one substantive change in section 636.5.2a.

ADS CD 18

Chapter 602, Forward Funding Policy for Program Funds

The title of this chapter was modified to add "for Program Funds" for ADS CD 18. This change helps to distinguish it from the new chapter 603, Forward Funding, Non-Program Funds. Additionally, the definition of *forward funding* for program funds was clarified. Numerous editorial changes were made throughout the chapter.

Chapter 603, Forward Funding, Non-Program Funds

Chapter 603 is a new chapter for ADS CD 18. Additionally, *forward funding* for Non-Program Funds is defined.

Chapter 621, Obligations

This chapter was moved from Series 500, Management Services for this ADS CD. This chapter was previously numbered 571.

Chapter 627, Local Currency Trust Fund Management

This chapter was moved from Series 500, Management Services for this ADS CD. This chapter was previously numbered 581.

Chapter 633, Financial Management Aspects of Temporary Duty Travel (TDY)

This chapter was moved from Series 500, Management Services for this ADS CD. This chapter was previously numbered 577.

Chapter 636, Program Funded Advances

This chapter was moved from Series 500, Management Services for this ADS CD. This chapter was previously numbered 583.

ADS CD 17

No Changes

ADS CD 16

No Changes

ADS CD 15**601, Funding Source Policy**

Brand New ADS Chapter from M/B - Funding Source Policy

602, Forward Funding Policy for Program Funds

Brand New ADS Chapter from M/B - Forward Funding

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